

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

MARLENE JOHANSEN,

Plaintiff,
Counterclaim Defendant,

v.

UNITED STATES OF AMERICA,

Defendant,
Counterclaim Plaintiff,

v.

NATIONAL CITY MORTGAGE CO.,
and TIMOTHY BURKE,

Counterclaim Defendants.

Case No. 04-11789-RCL

UNITED STATES' CERTIFICATION UNDER
LOCAL RULE 16.1(D)(3)

The United States of America, by its attorney, Michael J. Sullivan, United States Attorney for the District of Massachusetts, submits the following pursuant to Mass. R. 16.1(D)(3).

D. Patrick Mullarkey is the Chief of the Civil Trial Section, Northern Region, Tax Division, Department of Justice, and has settlement authority in the above-captioned case.

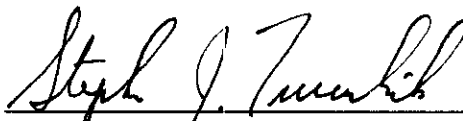
Stephen J. Turanchik is the Trial Attorney for the Department of Justice assigned with primary responsibility for the above-captioned case.

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The undersigned affirm that they have conferred (1) with a view to establishing a budget for the costs of conducting the full course - and various alternative courses - for the litigation; and (2) to consider the resolution of the litigation through the use of alternative dispute resolution programs such as those outlined in Local Rule 16.4.

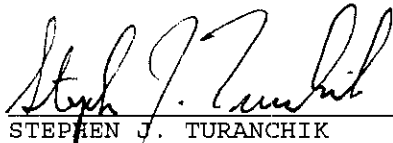


D. PATRICK MULLARKEY
Chief, Civil Trial Section
Northern Region, Tax Division
U.S. Department of Justice



STEPHEN J. TURANCHIK
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I hereby certify that a true copy of this United States' Certification under Rule 16.1(D) (3) was served upon Timothy Burke, Esq., by regular mail, prepaid postage on this 18th day of November, 2004.



STEPHEN J. TURANCHIK
U.S. Department of Justice
Tax Division, Northern Region